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(*b*) whether all of them are alive; and

(*c*) the cost of maintenance of each dog for a month?

THE HON. SRI C. SUBRAMANIAM: (*a*) The police dogs were not purchased, but presented to the kennel.

(*b*) All of them are not alive now.

(*c*) The cost of maintenance of each dog is Rs. 55 per mensem.

Life of tractors

* 2582 *Q.*—SRI K. ARANGANATHAN: Will the Hon. the Minister for Agriculture be pleased to state—

(*a*) whether tractors are in use even after their lifetime; and

(*b*) the lifetime fixed for the new tractors purchased from the companies and those from the Army surplus?

THE HON. SRI M. BHAKTAVATSALAM: (*a*) Yes.

(*b*) Seven years.

Taxation Enquiry Commission's recommendations

* 2583 *Q.*—SRI N. K. PALANISAMY: Will the Hon. the Minister for Finance be pleased to state whether this Government have received any instructions from the Planning Commission to review the recommendations of the Taxation Inquiry Commission as regards State Finances for implementing the Second Five-Year Plan during 1955?

THE HON. SRI C. SUBRAMANIAM: Yes, Sir.

Taxation Enquiry Commission's recommendations

* 2584 *Q.*—SRI K. C. GOPALAN UNNI: Will the Hon. the Minister for Finance be pleased to state—

(*a*) whether the Government have taken any decisions on the recommendations of the Taxation Committee; and

(*b*) if so, what they are?

THE HON. SRI C. SUBRAMANIAM: The Government have not taken any decision on the recommendations of the Taxation Enquiry Commission. The proposals of the Commission are under consideration.

Industrial disputes in Tanning industry

* 2585 *Q.*—SRI N. K. PALANISAMY: Will the Hon. the Minister for Agriculture be pleased to state—

(*a*) the number of industrial disputes in the Tanning industry during 1954;